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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re		
	:	Chapter 11
WORLDCOM, INC., <u>et al.</u> ,	:	Case No. 02-13533 (AJG)
	:	Case No. 02-13333 (AJG)
Reorganized Debtors.	:	(Jointly Administered)
	Х	
INTERNAL REVENUE SERVICE OF THE	:	
UNITED STATES OF AMERICA,	:	
	:	Civ ()
Appellant,	:	
	:	
v.	•	
WORLDCOM, INC., et al.,	•	
, , , , , , , , , , , , , , , , , , ,	:	
	:	
Appellees.	:	
	X	

REORGANIZED DEBTORS' COUNTERDESIGNATION OF ADDITIONAL ITEMS TO BE INCLUDED IN THE RECORD ON APPEAL BY THE INTERNAL REVENUE SERVICE

With regard to the Notice of Appeal dated February 27, 2008, filed by the Appellant, Internal Revenue Service of the United States of America (the "IRS"), which has been designated as Docket No. 19246 in the above-captioned cases, Verizon Business Global LLC (successor by merger of reorganized debtor WorldCom, Inc.), and certain of its direct and

indirect subsidiaries (collectively, the "Reorganized Debtors"), Appellees, respectfully submit their counterdesignation of items to be included in the record on appeal pursuant to Federal Rule of Bankruptcy Procedure 8006 and Rule 8007-1 of the Local Bankruptcy Rules for the Southern District of New York, as follows:¹

Documents Filed in the United States Bankruptcy Court for the Southern District of New York

Designation Number	Date of Filing	Docket Number	Description
1	7/23/2007	19028	All items already identified in the Reorganized Debtors' Counterdesignation of Additional Items to be Included in the Record on Appeal, previously filed in this matter.
2	9/21/2007	19096	Agreed Order signed on 9/21/2007 extending the deadlines regarding certain excise tax refund claims (claim no. 38365) for an additional 45 days.
3	1/8/08	19206	Agreed Order signed on 1/8/2008 extending deadline regarding certain excise tax refund claims.
4	2/7/08	19233	Third Agreed Order signed on 2/7/2008 extending deadline regarding certain excise tax refund claims.

2

The Reorganized Debtors reserve the right to amend this counterdesignation of additional items to be included in the record on appeal. For items designated, the designation includes all documents referenced within the particular document number, including, without limitation, all exhibits, attachments, declarations, and affidavits related thereto.

Dated: Houston, Texas March 17, 2008

Respectfully submitted,

/s/ Alfredo R. Pérez

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